

completed the advanced training course conducted by the National Association of School Resource Officers or a training course equivalent to that advanced training course, as determined by the commission.

(c) The education and training program required under this section may not require a peace officer to pass an examination, except that the commission shall administer an examination to qualify officers to provide the education and training to other officers. The examination to qualify officers to provide the education and training must test the officer's knowledge and recognition of the subject areas listed in Section 1701.262(c).

(d) The commission shall issue a professional achievement or proficiency certificate to a peace officer who completes the education and training program under this section.

SECTION 3. (a) Not later than December 1, 2015, the Texas Commission on Law Enforcement shall create the model training curriculum for school district peace officers and school resource officers required by Section 1701.262, Occupations Code, as added by this Act.

(b) Not later than February 1, 2016, the Texas Commission on Law Enforcement shall make available to school district peace officers and school resource officers the training required by Section 1701.263, Occupations Code, as added by this Act.

(c) Notwithstanding Section 1701.263(b), Occupations Code, as added by this Act, a school district peace officer or school resource officer who commences employment with or commences providing law enforcement at a school district with an enrollment of 30,000 or more students on a date occurring before February 1, 2016, shall complete the training required by Section 1701.263, Occupations Code, as added by this Act, as soon as practicable and not later than June 1, 2016. This subsection does not apply to an officer who is exempt from the training established under Section 1701.263, Occupations Code, as added by this Act, because the officer has completed the training described by Subsection (b-1) of that section.

(d) Not later than February 1, 2016, a school district with an enrollment of 30,000 or more students shall adopt the training policy for school district peace officers and school resource officers required by Section 37.0812, Education Code, as added by this Act.

SECTION 4. This Act takes effect immediately if it receives a vote of two-thirds of all the members elected to each house, as provided by Section 39, Article III, Texas Constitution. If this Act does not receive the vote necessary for immediate effect, this Act takes effect September 1, 2015.

Passed by the House on May 15, 2015: Yeas 76, Nays 52, 2 present, not voting; the House concurred in Senate amendments to H.B. No. 2684 on May 29, 2015: Yeas 107, Nays 34, 2 present, not voting; passed by the Senate, with amendments, on May 27, 2015: Yeas 24, Nays 7.

Approved June 20, 2015.

Effective June 20, 2015.

LOW INCOME HOUSING TAX CREDITS AWARDED FOR AT-RISK DEVELOPMENTS

CHAPTER 1259

H.B. No. 2926

AN ACT

relating to low income housing tax credits awarded for at-risk developments.

Be it enacted by the Legislature of the State of Texas:

SECTION 1. Section 2306.6702(a)(5), Government Code, is amended to read as follows:

(5) “At-risk development” means:

(A) a development that:

(i) has received the benefit of a subsidy in the form of a below-market interest rate loan, interest rate reduction, rental subsidy, Section 8 housing assistance payment, rental supplement payment, rental assistance payment, or equity incentive under the following federal laws, as applicable:

(a) Sections 221(d)(3) and (5), National Housing Act (12 U.S.C. Section 1715l);

(b) Section 236, National Housing Act (12 U.S.C. Section 1715z-1);

(c) Section 202, Housing Act of 1959 (12 U.S.C. Section 1701q);

(d) Section 101, Housing and Urban Development Act of 1965 (12 U.S.C. Section 1701s);

(e) the Section 8 Additional Assistance Program for housing developments with HUD-Insured and HUD-Held Mortgages administered by the United States Department of Housing and Urban Development as specified by 24 C.F.R. Part 886, Subpart A;

(f) the Section 8 Housing Assistance Program for the Disposition of HUD-Owned Projects administered by the United States Department of Housing and Urban Development as specified by 24 C.F.R. Part 886, Subpart C;

(g) Sections 514, 515, and 516, Housing Act of 1949 (42 U.S.C. Sections 1484, 1485, and 1486); or

(h) Section 42, Internal Revenue Code of 1986 (26 U.S.C. Section 42); and

(ii) is subject to the following conditions:

(a) the stipulation to maintain affordability in the contract granting the subsidy is nearing expiration; or

(b) the *HUD-insured or HUD-held* ~~[federally-insured]~~ mortgage on the development is eligible for prepayment or is nearing the end of its term; or

(B) a development that proposes to rehabilitate or reconstruct housing units that:

(i) are owned by a public housing authority and receive assistance under Section 9, United States Housing Act of 1937 (42 U.S.C. Section 1437g); ~~or~~

(ii) received assistance under Section 9, United States Housing Act of 1937 (42 U.S.C. Section 1437g) and:

(a) are proposed to be disposed of or demolished by a public housing authority; or

(b) have been disposed of or demolished by a public housing authority in the two-year period preceding the application for housing tax credits; or

(iii) *receive assistance or will receive assistance through the Rental Assistance Demonstration program administered by the United States Department of Housing and Urban Development as specified by the Consolidated and Further Continuing Appropriations Act of 2012 (Pub. L. No. 112-55) and its subsequent amendments, if the application for assistance through the Rental Assistance Demonstration program is included in the applicable public housing authority's annual plan that was most recently approved by the United States Department of Housing and Urban Development as specified by 24 C.F.R. Section 903.23.*

SECTION 2. The change in law made by this Act applies only to an application for low income housing tax credits that is submitted on or after the effective date of this Act. An application for low income housing tax credits that is submitted before the effective date of this Act is governed by the law in effect when the application was submitted, and the former law is continued in effect for that purpose.

SECTION 3. This Act takes effect September 1, 2015.

Passed by the House on May 5, 2015: Yeas 137, Nays 8, 2 present, not voting; the

House concurred in Senate amendments to H.B. No. 2926 on May 27, 2015: Yeas 133, Nays 6, 3 present, not voting; passed by the Senate, with amendments, on May 24, 2015: Yeas 23, Nays 7.

Approved June 20, 2015.

Effective September 1, 2015.

**CALCULATION OF TAXABLE WAGES PAID BY A
PROFESSIONAL EMPLOYER ORGANIZATION FOR
PURPOSES OF THE TEXAS UNEMPLOYMENT
COMPENSATION ACT**

CHAPTER 1260

H.B. No. 3150

AN ACT

relating to the calculation of taxable wages paid by a professional employer organization for purposes of the Texas Unemployment Compensation Act.

Be it enacted by the Legislature of the State of Texas:

SECTION 1. Section 91.044, Labor Code, is amended by amending Subsection (a) and adding Subsections (a-1) and (a-2) to read as follows:

(a) A license holder is the employer of a covered employee for purposes of Subtitle A, Title 4, and, except for wages subject to Section 91.032(c), for purposes of Chapter 61.

(a-1) *A license holder may, in a calendar year during which an employee becomes a covered employee of the license holder, apply toward the maximum amount of taxable wages established in Section 201.0any wages paid to the employee in that calendar year by:*

(1) the client; or

(2) another license holder under a prior professional employer services agreement with that client.

(a-2) In addition to any other reports required to be filed by law, a license holder shall report quarterly to the Texas Workforce Commission on a form prescribed by the Texas Workforce Commission the name, address, telephone number, federal income tax identification number, and classification code *according to the North American Industry Classification System* ~~(as described in the "Standard Industrial Classification Manual" published by the United States Office of Management and Budget)~~ of each client.

SECTION 2. Section 201.101, Labor Code, is amended to read as follows:

Sec. 201.101. CONFORMITY WITH FEDERAL STATUTES. If the United States secretary of labor holds that *Section 91.044(a-1) or a provision of this subtitle does not conform with a federal statute, the commission may administer Section 91.044(a-1) or this subtitle, as applicable, to conform with the federal statute until the legislature meets in its next session and has an opportunity to amend the applicable law* ~~[this subtitle]~~.

SECTION 3. The change in law made by this Act applies only to contributions and withholdings required under Subtitle A, Title 4, Labor Code, due for employment services rendered on or after January 1, 2016.

SECTION 4. This Act takes effect September 1, 2015.

Passed by the House on May 7, 2015: Yeas 143, Nays 0, 2 present, not voting; passed by the Senate on May 25, 2015: Yeas 27, Nays 4.

Approved June 20, 2015.

Effective September 1, 2015.